



General Assembly

Substitute Bill No. 5255

February Session, 2010

* ____HB05255PD____032310____ *

AN ACT CONCERNING MUNICIPAL MANDATE RELIEF.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (NEW) (*Effective July 1, 2010*) Notwithstanding any
2 general statute, special act or charter, any municipality may, by
3 ordinance, establish a schedule of fees and charge such fees to users of
4 services provided by such municipality. As used in this section,
5 "municipality" means any town, city or borough, consolidated town
6 and city or consolidated town and borough and "services" means
7 architectural and engineering services, traffic studies and safety
8 inspections.

9 Sec. 2. Section 47a-42 of the general statutes is repealed and the
10 following is substituted in lieu thereof (*Effective July 1, 2010*):

11 (a) Whenever a judgment is entered against a defendant pursuant to
12 section 47a-26, 47a-26a, 47a-26b or 47a-26d for the recovery of
13 possession or occupancy of residential property, such defendant and
14 any other occupant bound by the judgment by subsection (a) of section
15 47a-26h shall forthwith remove himself or herself, such defendant's or
16 occupant's possessions and all personal effects unless execution has
17 been stayed pursuant to sections 47a-35 to 47a-41, inclusive. If
18 execution has been stayed, such defendant or occupant shall forthwith
19 remove himself or herself, such defendant's or occupant's possessions
20 and all personal effects upon the expiration of any stay of execution. If

21 the defendant or occupant has not so removed himself or herself upon
22 entry of a judgment pursuant to section 47a-26, 47a-26a, 47a-26b or
23 47a-26d, and upon expiration of any stay of execution, the plaintiff
24 may obtain an execution upon such summary process judgment, and
25 the defendant or other occupant bound by the judgment by subsection
26 (a) of section 47a-26h and the possessions and personal effects of such
27 defendant or other occupant may be removed by a state marshal,
28 pursuant to such execution, and such possessions and personal effects
29 may be set out on the adjacent sidewalk, street or highway.

30 (b) Before any such removal, [the state marshal charged with
31 executing upon any such judgment of eviction shall give the chief
32 executive officer of the town twenty-four hours notice of the eviction,
33 stating the date, time and location of such eviction as well as a general
34 description, if known, of the types and amount of property to be
35 removed from the premises. Before giving such notice to the chief
36 executive officer of the town,] the state marshal shall use reasonable
37 efforts to locate and notify the defendant of the date and time such
38 eviction is to take place and of the possibility of a sale pursuant to
39 subsection (c) of this section. Such notice shall include service upon
40 each defendant and upon any other person in occupancy, either
41 personally or at the premises, of a true copy of the summary process
42 execution. Such execution shall be on a form prescribed by the Judicial
43 Department, shall be in clear and simple language and in readable
44 format, and shall contain, in addition to other notices given to the
45 defendant in the execution, a conspicuous notice, in large boldface
46 type, that a person who claims to have a right to continue to occupy
47 the premises should immediately contact an attorney.

48 (c) Whenever the possessions and personal effects of a defendant
49 are set out on the sidewalk, street or highway, and are not immediately
50 removed by the defendant, the [chief executive officer of the town]
51 state marshal shall remove and store the same. Such removal and
52 storage shall be at the expense of the [defendant] landlord. If such
53 possessions and effects are not called for by the defendant and the

54 expense of such removal and storage is not paid to the [chief executive
55 officer within] landlord not later than fifteen days after such eviction,
56 the [chief executive officer] state marshal shall sell the same at public
57 auction, after using reasonable efforts to locate and notify the
58 defendant of such sale and after posting notice of such sale for one
59 week on the public signpost nearest to the place where the eviction
60 was made, if any, or at some exterior place near the office of the town
61 clerk. The [chief executive officer] state marshal shall deliver to the
62 defendant the net proceeds of such sale, if any, after deducting a
63 reasonable charge for removal and storage of such possessions and
64 effects. If the defendant does not demand the net proceeds within
65 thirty days after such sale, the [chief executive officer] state marshal
66 shall turn over the net proceeds of the sale to the [town treasury]
67 landlord.

68 Sec. 3. Subsection (a) of section 12-80a of the general statutes is
69 repealed and the following is substituted in lieu thereof (*Effective*
70 *October 1, 2010, and applicable to assessment years commencing on or after*
71 *said date*):

72 (a) Any (1) taxpayer which, prior to January 1, 1990, was subject to
73 tax under chapter 211 with respect to the rendering of
74 telecommunications service and which, on or after January 1, 1990, is
75 subject to tax under chapter 219 for rendering telecommunications
76 service and (2) other taxpayer that is subject to tax under chapter 219
77 for rendering telecommunications service and which has elected in the
78 manner specified in this section to have personal property taxed as
79 provided in this section, shall be required to submit to the
80 Commissioner of Revenue Services and the Secretary of the Office of
81 Policy and Management, not later than the thirtieth day of November
82 of each year during which it is subject to tax under chapter 219, a list of
83 all personal property on a town-by-town basis that is owned by such
84 taxpayer in this state on the first day of October of such year and that
85 is used solely and exclusively for rendering telecommunications
86 service, as defined in said chapter 219, including the location of each

87 item of such property and the fair market value thereof, recognizing
88 depreciation of such property to the maximum extent allowed for
89 purposes of the corporation business tax in this state, as certified by
90 the Commissioner of Revenue Services, provided such depreciation
91 shall in no event be more than seventy per cent. Each such taxpayer
92 shall also submit said list to each municipality in which such taxpayer
93 owns property, provided the list submitted to a municipality shall
94 contain only the personal property owned by such taxpayer that is
95 located in, or allocated pursuant to this subsection to, said
96 municipality. If the records of a taxpayer subject to the requirements of
97 this subsection do not contain the data necessary to develop the list as
98 required without undue cost, the taxpayer may, for purposes of
99 requirements under this subsection, petition the Commissioner of
100 Revenue Services for approval of an alternate method of determining
101 the value of the plant used solely and exclusively to render
102 telecommunications services, but not including central office or
103 switching equipment of that taxpayer, located in each town in the
104 state. If the commissioner finds that the alternative method proposed
105 results in a reasonable approximation of the value of the property of
106 the taxpayer located in each town and used solely and exclusively for
107 rendering telecommunications service, the commissioner shall notify
108 the taxpayer that the proposed alternate method is acceptable and the
109 taxpayer shall be permitted to use the alternate method in developing
110 the list required under this subsection.

111 Sec. 4. Subsection (b) of section 12-63 of the general statutes is
112 repealed and the following is substituted in lieu thereof (*Effective*
113 *October 1, 2010, and applicable to assessment years commencing on or after*
114 *said date*):

115 (b) (1) For the purposes of this subsection, (A) "electronic data
116 processing equipment" means computers, printers, peripheral
117 computer equipment, bundled software and any computer-based
118 equipment acting as a computer, as defined in Section 168 of the
119 Internal Revenue Code of 1986, or any subsequent corresponding

120 internal revenue code of the United States, as from time to time
121 amended; (B) "leased personal property" means tangible personal
122 property which is the subject of a written or oral lease or loan on the
123 assessment date, or any such property which has been so leased or
124 loaned by the then current owner of such property for three or more of
125 the twelve months preceding such assessment date; [and] (C) "original
126 selling price" means the price at which tangible personal property is
127 most frequently sold in the year that it was manufactured; and (D)
128 "utility" means a person who owns or operates any plant, equipment,
129 real property, franchise or license for the transmission of
130 communications or the production, storage, transmission, sale,
131 delivery or furnishing of electricity, water, steam or gas.

132 (2) Any municipality may, by ordinance, adopt the provisions of
133 this subsection to be applicable for the assessment year commencing
134 October first of the assessment year in which a revaluation of all real
135 property required pursuant to section 12-62 is performed in such
136 municipality, and for each assessment year thereafter. If so adopted,
137 the present true and actual value of tangible personal property, other
138 than motor vehicles, shall be determined in accordance with the
139 provisions of this subsection. If such property is purchased, its true
140 and actual value shall be established in relation to the cost of its
141 acquisition, including transportation and installation, and shall reflect
142 depreciation in accordance with the schedules set forth in subdivisions
143 (3) to [(6)] (7), inclusive, of this subsection. If such property is
144 developed and produced by the owner of such property for a purpose
145 other than wholesale or retail sale or lease, its true and actual value
146 shall be established in relation to its cost of development, production
147 and installation and shall reflect depreciation in accordance with the
148 schedules provided in subdivisions (3) to [(6)] (7), inclusive, of this
149 subsection. The provisions of this subsection shall not apply to
150 property owned by a public service company, as defined in section 16-
151 1.

152 (3) The following schedule of depreciation shall be applicable with

153 respect to electronic data processing equipment:

154 (A) Group I: Computer and peripheral hardware, including, but not
 155 limited to, personal computers, workstations, terminals, storage
 156 devices, printers, scanners, computer peripherals and networking
 157 equipment:

T1		Depreciated Value
T2		As Percentage
T3	Assessment Year	Of Acquisition
T4	Following Acquisition	Cost Basis
T5	First year	Seventy per cent
T6	Second year	Forty per cent
T7	Third year	Twenty per cent
T8	Fourth year and thereafter	Ten per cent

158 (B) Group II: Other hardware, including, but not limited to, mini-
 159 frame and main-frame systems with an acquisition cost of more than
 160 twenty-five thousand dollars:

T9		Depreciated Value
T10		As Percentage
T11	Assessment Year	Of Acquisition
T12	Following Acquisition	Cost Basis
T13	First year	Ninety per cent
T14	Second year	Sixty per cent
T15	Third year	Forty per cent
T16	Fourth year	Twenty per cent
T17	Fifth year and thereafter	Ten per cent

161 (4) The following schedule of depreciation shall be applicable with
 162 respect to copiers, facsimile machines, medical testing equipment, and
 163 any similar type of equipment that is not specifically defined as
 164 electronic data processing equipment, but is considered by the assessor
 165 to be technologically advanced:

T18		Depreciated Value
T19		As Percentage
T20	Assessment Year	Of Acquisition
T21	Following Acquisition	Cost Basis
T22	First year	Ninety-five per cent
T23	Second year	Eighty per cent
T24	Third year	Sixty per cent
T25	Fourth year	Forty per cent
T26	Fifth year and thereafter	Twenty per cent

166 (5) The following schedule of depreciation shall be applicable with
 167 respect to machinery and equipment used in the manufacturing
 168 process:

T27		Depreciated Value
T28		As Percentage
T29	Assessment Year	Of Acquisition
T30	Following Acquisition	Cost Basis
T31	First year	Ninety per cent
T32	Second year	Eighty per cent
T33	Third year	Seventy per cent
T34	Fourth year	Sixty per cent
T35	Fifth year	Fifty per cent
T36	Sixth year	Forty per cent
T37	Seventh year	Thirty per cent
T38	Eighth year and thereafter	Twenty per cent

169 (6) The following schedule of depreciation shall be applicable with
 170 respect to machinery, electronic data processing equipment and other
 171 equipment used by a utility for the transmission of communications or
 172 the production, storage, transmission, sale, delivery or furnishing of
 173 electricity, water, steam or gas:

T39		<u>Depreciated Value</u>
T40		<u>As Percentage</u>

T41	<u>Assessment Year</u>	<u>Of Acquisition</u>
T42	<u>Following Acquisition</u>	<u>Cost Basis</u>
T43	<u>First year</u>	<u>Ninety-five per cent</u>
T44	<u>Second year</u>	<u>Eighty per cent</u>
T45	<u>Third year</u>	<u>Sixty per cent</u>
T46	<u>Fourth year</u>	<u>Forty per cent</u>
T47	<u>Fifth year and thereafter</u>	<u>Thirty per cent</u>

174 [(6)] (7) The following schedule of depreciation shall be applicable
 175 with respect to all tangible personal property other than that described
 176 in subdivisions (3) to [(5)] (6), inclusive, of this subsection:

T48		Depreciated Value
T49		As Percentage
T50	<u>Assessment Year</u>	<u>Of Acquisition</u>
T51	<u>Following Acquisition</u>	<u>Cost Basis</u>
T52	<u>First year</u>	<u>Ninety-five per cent</u>
T53	<u>Second year</u>	<u>Ninety per cent</u>
T54	<u>Third year</u>	<u>Eighty per cent</u>
T55	<u>Fourth year</u>	<u>Seventy per cent</u>
T56	<u>Fifth year</u>	<u>Sixty per cent</u>
T57	<u>Sixth year</u>	<u>Fifty per cent</u>
T58	<u>Seventh year</u>	<u>Forty per cent</u>
T59	<u>Eighth year and thereafter</u>	<u>Thirty per cent</u>

177 [(7)] (8) The present true and actual value of leased personal
 178 property shall be determined in accordance with the provisions of this
 179 subdivision. Such value for any assessment year shall be established in
 180 relation to the original selling price for self-manufactured property or
 181 acquisition cost for acquired property and shall reflect depreciation in
 182 accordance with the schedules provided in subdivisions (3) to [(6)] (7),
 183 inclusive, of this subsection. If the assessor is unable to determine the
 184 original selling price of leased personal property, the present true and
 185 actual value thereof shall be its current selling price.

186 [(8)] (9) With respect to any personal property which is prohibited
187 by law from being sold, the present true and actual value of such
188 property shall be established with respect to such property's original
189 manufactured cost increased by a ratio the numerator of which is the
190 total proceeds from the manufacturer's salable equipment sold and the
191 denominator of which is the total cost of the manufacturer's salable
192 equipment sold. Such value shall then be depreciated in accordance
193 with the appropriate schedule in this subsection.

194 [(9)] (10) The schedules of depreciation set forth in subdivisions (3)
195 to [(6)] (7), inclusive, of this subsection shall not be used with respect
196 to videotapes, horses or other taxable livestock or electric cogenerating
197 equipment.

198 [(10)] (11) If the assessor determines that the value of any item of
199 personal property produced by the application of the schedules set
200 forth in this subsection does not accurately reflect the present true and
201 actual value of such item, the assessor shall adjust such value to reflect
202 the present true and actual value of such item.

203 [(11)] (12) Nothing in this subsection shall prevent any taxpayer
204 from appealing any assessment made pursuant to this subsection if
205 such assessment does not accurately reflect the present true and actual
206 value of any item of such taxpayer's personal property.

207 Sec. 5. Section 1-225 of the general statutes is repealed and the
208 following is substituted in lieu thereof (*Effective October 1, 2010*):

209 (a) The meetings of all public agencies, except executive sessions, as
210 defined in subdivision (6) of section 1-200, shall be open to the public.
211 The votes of each member of any such public agency upon any issue
212 before such public agency shall be reduced to writing and made
213 available for public inspection within forty-eight hours and shall also
214 be recorded in the minutes of the session at which taken. [Within] Not
215 later than seven days [of] after the date of the session to which such
216 minutes refer, such minutes shall be available for public inspection and

217 posted on such public agency's Internet web site, if available, except
218 that no public agency of a political subdivision of the state shall be
219 required to post such minutes on an Internet web site. Each [such]
220 public agency shall make, keep and maintain a record of the
221 proceedings of its meetings.

222 (b) Each such public agency of the state shall file not later than
223 January thirty-first of each year in the office of the Secretary of the
224 State the schedule of the regular meetings of such public agency for the
225 ensuing year and shall post such schedule on such public agency's
226 Internet web site, if available, except that such requirements shall not
227 apply to the General Assembly, either house thereof or to any
228 committee thereof. Any other provision of the Freedom of Information
229 Act notwithstanding, the General Assembly at the commencement of
230 each regular session in the odd-numbered years, shall adopt, as part of
231 its joint rules, rules to provide notice to the public of its regular,
232 special, emergency or interim committee meetings. The chairperson or
233 secretary of any such public agency of any political subdivision of the
234 state shall file, not later than January thirty-first of each year, with the
235 clerk of such subdivision the schedule of regular meetings of such
236 public agency for the ensuing year, and no such meeting of any such
237 public agency shall be held sooner than thirty days after such schedule
238 has been filed. The chief executive officer of any multitown district or
239 agency shall file, not later than January thirty-first of each year, with
240 the clerk of each municipal member of such district or agency, the
241 schedule of regular meetings of such public agency for the ensuing
242 year, and no such meeting of any such public agency shall be held
243 sooner than thirty days after such schedule has been filed.

244 (c) The agenda of the regular meetings of every public agency,
245 except for the General Assembly, shall be available to the public and
246 shall be filed, not less than twenty-four hours before the meetings to
247 which they refer, (1) in such agency's regular office or place of
248 business, and (2) in the office of the Secretary of the State for any such
249 public agency of the state, in the office of the clerk of such subdivision

250 for any public agency of a political subdivision of the state or in the
251 office of the clerk of each municipal member of any multitown district
252 or agency. For any such public agency of the state, such agenda shall
253 be posted on the public agency's and the Secretary of the State's web
254 sites. Upon the affirmative vote of two-thirds of the members of a
255 public agency present and voting, any subsequent business not
256 included in such filed agendas may be considered and acted upon at
257 such meetings.

258 (d) Notice of each special meeting of every public agency, except for
259 the General Assembly, either house thereof or any committee thereof,
260 shall be posted not less than twenty-four hours before the meeting to
261 which such notice refers on the public agency's Internet web site, if
262 available, and given not less than twenty-four hours prior to the time
263 of such meeting by filing a notice of the time and place thereof in the
264 office of the Secretary of the State for any such public agency of the
265 state, in the office of the clerk of such subdivision for any public
266 agency of a political subdivision of the state and in the office of the
267 clerk of each municipal member for any multitown district or agency.
268 The secretary or clerk shall cause any notice received under this section
269 to be posted in his office. Such notice shall be given not less than
270 twenty-four hours prior to the time of the special meeting; provided, in
271 case of emergency, except for the General Assembly, either house
272 thereof or any committee thereof, any such special meeting may be
273 held without complying with the foregoing requirement for the filing
274 of notice but a copy of the minutes of every such emergency special
275 meeting adequately setting forth the nature of the emergency and the
276 proceedings occurring at such meeting shall be filed with the Secretary
277 of the State, the clerk of such political subdivision, or the clerk of each
278 municipal member of such multitown district or agency, as the case
279 may be, not later than seventy-two hours following the holding of such
280 meeting. The notice shall specify the time and place of the special
281 meeting and the business to be transacted. No other business shall be
282 considered at such meetings by such public agency. In addition, such
283 written notice shall be delivered to the usual place of abode of each

284 member of the public agency so that the same is received prior to such
 285 special meeting. The requirement of delivery of such written notice
 286 may be dispensed with as to any member who at or prior to the time
 287 the meeting convenes files with the clerk or secretary of the public
 288 agency a written waiver of delivery of such notice. Such waiver may be
 289 given by telegram. The requirement of delivery of such written notice
 290 may also be dispensed with as to any member who is actually present
 291 at the meeting at the time it convenes. Nothing in this section shall be
 292 construed to prohibit any agency from adopting more stringent notice
 293 requirements.

294 (e) No member of the public shall be required, as a condition to
 295 attendance at a meeting of any such body, to register the member's
 296 name, or furnish other information, or complete a questionnaire or
 297 otherwise fulfill any condition precedent to the member's attendance.

298 (f) A public agency may hold an executive session, as defined in
 299 subdivision (6) of section 1-200, upon an affirmative vote of two-thirds
 300 of the members of such body present and voting, taken at a public
 301 meeting and stating the reasons for such executive session, as defined
 302 in section 1-200.

303 (g) In determining the time within which or by when a notice,
 304 agenda, record of votes or minutes of a special meeting or an
 305 emergency special meeting are required to be filed under this section,
 306 Saturdays, Sundays, legal holidays and any day on which the office of
 307 the agency, the Secretary of the State or the clerk of the applicable
 308 political subdivision or the clerk of each municipal member of any
 309 multitown district or agency, as the case may be, is closed, shall be
 310 excluded.

This act shall take effect as follows and shall amend the following sections:		
Section 1	July 1, 2010	New section
Sec. 2	July 1, 2010	47a-42

Section 1	July 1, 2010	New section
Sec. 2	July 1, 2010	47a-42

Sec. 3	<i>October 1, 2010, and applicable to assessment years commencing on or after said date</i>	12-80a(a)
Sec. 4	<i>October 1, 2010, and applicable to assessment years commencing on or after said date</i>	12-63(b)
Sec. 5	<i>October 1, 2010</i>	1-225

PD *Joint Favorable Subst.*